

## 2018 Kansas Statutes

**40-2306. Contributions by state.** (a) Each department, commission, board, institution, bureau, office, officer or other employing unit or instrumentality of the state shall pay to the state agency contributions with respect to wages, as defined in subsection (a) of K.S.A. 40-2302, and amendments thereto, of its employees which are paid from fees or other income except from direct appropriations from the state general fund, equal to the taxes which would be imposed by the federal insurance contributions act if the services for which such wages were paid constituted employment within the meaning of that act. Such contributions shall be transmitted to the state agency in the manner as the state agency shall, by rules and regulations, provide, and upon receipt of the same, the state agency shall remit such contributions to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the contribution fund created by K.S.A. 40-2307, and amendments thereto.

(b) Contributions with respect to wages, as defined in subsection (a) of K.S.A. 40-2302, and amendments thereto, of employees of the state or an instrumentality of the state which wages are paid from direct appropriations from the state general fund, equal to the taxes which would be imposed by the federal insurance contributions act if the services for which such wages were paid constituted employment within the meaning of that act shall be paid or transferred by the state agency to the contribution fund created by K.S.A. 40-2307, and amendments thereto, from the "old-age insurance fund" in the state treasury, which fund is hereby created for use by the state agency for such purposes and such transfer of funds shall be made by the state treasurer upon order of the state agency transmitted to the state treasurer and the director of accounts and reports and upon receipt of such order the state treasurer and director of accounts and reports shall make the proper changes in the records of their respective offices.

(c) If any employing unit or instrumentality of this state, due to a shortage of funds; is unable to make the contributions required by subsection (a) of this section, the state agency may advance funds to such employing unit or instrumentality for such purpose from the old-age insurance fund created by subsection (b) of this section upon such terms and conditions as shall be agreed upon by the state agency and the employing unit or instrumentality.

(d) If the amount of funds in the contribution fund or the old-age insurance fund are insufficient to make payments required to be made by the state to the secretary of the treasury, any department, commission, board or other agency of the state, which is supported in whole or in part from fees, may advance money from its fee funds to the state agency upon such terms and conditions as shall be agreed upon by such department, commission, board or other agency of the state with the state agency for the purpose of making such payments to the secretary of the treasury.

**History:** L. 1951, ch. 464, § 6; L. 1955, ch. 246, § 7; L. 2001, ch. 5, § 119; July 1.